



New Hampshire
Department of
Revenue Administration

2019
DP-255



UTILITY PROPERTY TAX PAYMENT FORM

☐ Amended Payment Form ☐ Final Payment Form

Name of Taxpayer

Taxpayer Identification Number

Number & Street Address

Address (continued)

City / Town

State

Zip Code + 4 (or Canadian Postal Code)

Round to the nearest whole dollar

1. Notice of Value and Tax Bill

(a) Tax Due (from Line 3 of Notice)

1(a)

(b) Penalty for failure to file Form PA-20 or untimely filing
of the form (from Line 4 of Notice)

1(b)

Enter the sum of Lines 1(a) and 1(b)

1

2. Payments

(a) Payments from estimated taxes

2(a)

(b) Credit carryover from prior tax year

2(b)

Enter the sum of Lines 2(a) through 2(b)

2

3. Balance of Tax Due (Line 1 minus Line 2)

3

4. Additions to Tax

(a) Interest

4(a)

(b) Failure to Pay

4(b)

(c) Underpayment of Estimated Tax

4(c)

Enter the sum of Lines 4(a) through 4(c)

4

5. Balance Due (Line 3 plus Line 4)

Make checks payable to: **State of New Hampshire** (If less than \$1.00 do not pay)

5

6. Overpayment (Line 2 minus Line 1, plus Line 4, if applicable)

6

7. Apply Overpayment Amount on Line 6 to

Credit next year's tax liability

7

Signature of Taxpayer or Authorized Representative

Print Signatory Name & Title

MMDDYYYY

Telephone Number

MAIL TO: NH DRA, TAXPAYER SERVICES DIVISION, PO BOX 637, CONCORD, NH 03302-0637

Enclose, but do not staple or tape your payment to this form



GENERAL INSTRUCTIONS

WHO MUST FILE

Every utility shall file a DP-255 payment form based on the valuation for April 1 of the prior year as indicated on the Notice of Value and Tax Bill provided by the Department.

WHEN TO FILE

The DP-255 is due on or before January 15.

WHERE TO FILE

Mail to:
NH DRA
PO BOX 637
Concord NH 03302-0637

PAYMENT FORMS SHALL NOT BE FILED BY FAX OR E-MAIL

ESTIMATED TAX DUE

Every taxpayer required to file a DP-255 shall make estimated tax payments (Form DP-255-ES) for the subsequent tax year. One quarter of the utility property estimated tax is due on April 15, June 15, September 15 and December 15. If any of these dates fall on a weekend or holiday, the estimate payment is due on the next business day. See the instructions with Form DP-2210/2220 for exceptions and penalties for noncompliance.

ROUNDING OFF

Money items on all Utility Property Tax forms shall be rounded off to the nearest whole dollar.

CONFIDENTIAL INFORMATION

Tax information disclosed to the New Hampshire Department of Revenue Administration is held in strict confidence by law. The information may be disclosed to the United States Internal Revenue Service, agencies responsible for the administration of taxes in other states in accordance with compacts for the exchange of information, and as otherwise authorized by RSA 21-J:14.

TAXPAYER IDENTIFICATION

The Commissioner of the Department of Revenue is authorized pursuant to RSA 21-J:27-a to require submission of an SSN, FEIN, or any other identifying number used in filing or preparing federal tax documents. If you do not have any such identifying number, or share one with another taxpayer, then, under N.H. Code of Admin. Rules, Rev 2903.01, you must obtain a Department Identification Number (DIN). If you have a DIN, use it on all New Hampshire filings. To ensure that your filings and payments are applied to the correct account, the sequence of names and taxpayer ID numbers on all filings must be consistent. The failure to provide a taxpayer identification number may result in the rejection of filed documents. Failure to timely file documents complete with a consistent taxpayer identification number may result in the imposition of penalties and interest, the disallowance of claimed exemptions, exclusions, credits, deductions, or an adjustment that may result in increased tax liability.

NEED FORMS?

To obtain additional forms visit our website at www.revenue.nh.gov or call the Forms Line at (603) 230-5001.

NEED HELP?

Questions not covered here may be answered in our Frequently Asked Questions (FAQ) available on our website at www.revenue.nh.gov or by calling Taxpayer Services at (603) 230-5920, Monday through Friday, 8:00 am to 4:30 pm. All written correspondence to the Department should include the taxpayer name, taxpayer identification number, the name of a contact person and a daytime telephone number. Individuals who need auxiliary aids for effective communications in programs and services of the Department are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

LINE BY LINE INSTRUCTIONS

PAYMENT FORM TYPE

Check the Amended Payment Form box if this is a second (or additional) Payment Tax Form that has been filed for any ONE tax year. Check the Final Payment Form box if this is the final payment form for the taxpayer.

TAXPAYER NAME, ADDRESS, AND TAXPAYER IDENTIFICATION NUMBER

Enter the taxpayer's name, address, and taxpayer identification number in the spaces provided.

LINE 1(a)

Enter the amount of the annual tax as shown on Line 3 of the summary section of the Notice of Value and Tax Bill issued by the Department.

LINE 1(b)

Enter the amount from Line 4 of the summary section of the Notice of Value and Tax Bill for failure to file Form PA-20 assessed pursuant to RSA 83-F:5, VII. Any company that fails to file a completed Form PA-20 under RSA 83-F:5, V on or before May 1, or by the date granted by an extension, shall pay a penalty of one percent of the property tax for which the person is liable. In no case, however, shall the penalty be less than \$250 or more than \$2,500. This penalty shall be treated as incident to the tax and shall be in addition to any other penalty applicable pursuant to RSA 83-F:5, VI. The penalty amount shall be assessed, if applicable, and reflected in the Notice of Value and Tax Bill issued by the Department.



LINE BY LINE INSTRUCTIONS - continued

LINE 1

Enter the sum of Line 1(a) and Line 1(b).

LINE 2(a)

Enter estimated payments to be applied to this year.

LINE 2(b)

Enter any credits from prior years.

LINE 2

Enter the sum of Lines 2(a) through 2(b).

LINE 3

Enter the amount of Line 1 minus Line 2 to calculate the subtotal of tax due.

LINE 4(a)

INTEREST: Interest is calculated on the balance of tax due from the original due date to the date paid at the applicable rate listed below. Tax due multiplied by number of days from due date to date tax was paid, then multiply by daily rate decimal equivalent.

$$\frac{\text{Tax Due}}{\text{Number of Days}} \times \frac{\text{Daily Decimal Rate Equivalent}}{\text{Rate Equivalent}} = \text{Interest due}$$

Enter on Line 5(a)

(see below for applicable rate)

NOTE: The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows:

PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT
1/1/2020 - 12/31/2020	7%	.000191
1/1/2019 - 12/31/2019	7%	.000192
1/1/2017 - 12/31/2018	6%	.000164
1/1/2013 - 12/31/2016	5%	.000137
1/1/2012 - 12/31/2012	6%	.000164

LINE 4(b)

FAILURE TO PAY: A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay when due. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.

LINE 4(c)

UNDERPAYMENT OF ESTIMATED TAX: If Line 2 is more than \$200 you may have been required to file estimated payments during the tax year. To calculate your penalty for nonpayment or underpayment of estimates, or to determine if you qualify for an exception from filing estimated payments, complete Form DP-2210/2220. Form DP-2210/2220 may be obtained from our web site at www.revenue.nh.gov or by calling the Forms Line at (603) 230-5001.

LINE 4

Enter the sum of Lines 4(a) through 4(c) to calculate the total additions to tax.

LINE 5

If the total tax (Line 1) plus interest and penalties (Line 4) is greater than the payments and credits (Line 2) then enter the balance due. If less than \$1.00, do not pay, but still file the payment form. Make check or money order payable to: STATE OF NEW HAMPSHIRE. Payment must accompany the payment form. To ensure the check is credited to the proper account, please put the taxpayer identification number on the check.

LINE 6

If your total tax (Line 1) plus interest and penalties (Line 4) is less than your payments and credits (Line 2) then you have overpaid. Enter the amount on Line 6.

LINE 7

If the payment form shows an overpayment, a credit against a subsequent payment shall be allowed provided that any assessments pursuant to RSA 21-J are deducted prior to applying the credit.

SIGNATURES

The Form DP-255 must be signed and dated by the taxpayer or an authorized representative.